



## Georgia Department of Revenue

### Haralson County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/14/2014.

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Barbara G. Ridley  
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(770)646-2020  
Fax: (770)646-8677  
Email: [taxcomm@haralsoncountyga.gov](mailto:taxcomm@haralsoncountyga.gov)  
Website: [http://haralsoncountyga.gov/permits\\_tags\\_taxes.html](http://haralsoncountyga.gov/permits_tags_taxes.html)  
Pay Tax Online: <https://haralson.paytaxes.net>

##### Chairman of the Board of Tax Assessors

James D. Rogers  
P.O. Box 548  
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(770)646-2022  
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##### Chief Appraiser

Hubert Sparks  
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Property Records: <http://qpublic.net/ga/haralson/>

##### Chairman of the Board of Commissioners

Allen Poole  
155 Van Wert Street  
Buchanan, Ga. 30113  
(770)646-2002  
Website: <http://haralsoncountyga.gov/government.html>

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Haralson County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

**HOMESTEAD EXEMPTIONS** The deadline for filing an application for a homestead exemption in Haralson County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

This section describes special local homestead exemptions that only apply in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	State	Age	Other	Ga. Net Income	Gross Income	Ga. Law
	School Tax			10,000			62	(1)	<10,000		1999, p. 4087

(1) This exemption is in lieu of and not in addition to any other homestead exemption.

**FREEPORT LEVEL ONE EXEMPTIONS** Haralson County voters have elected to exempt the following types of commercial and industrial inventory:

- Raw materials and goods in process of manufacture - 100% exemption

- Finished goods produced in Georgia within the last 12 months - 100% exemption
- Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The City of Bremen has elected to exempt 100% of all the Level 1 freeport inventory classes listed above.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

**AD VALOREM TAX PAYMENTS** Taxes are normally due in this county by December 1 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline.

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

**MOTOR VEHICLE REGISTRATION** Haralson County is on the 12-month staggered registration system. Vehicle tags are sold at the Haralson County Tag Office, Haralson County Building, 4276 Ga Highway 120, Buchanan, Ga. 30113. Hours are Monday - Friday, 8:00 - 4:30.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

#### MOBILE HOME TAXATION

**Mobile Home Location Permits** Taxpayers locating a mobile home in Haralson County must apply to the Tax Commissioner for a location permit prior to permanent placement of the home in the county then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Haralson County the Tax Commissioner is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

#### OTHER INFORMATION

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Fire, Street Lights** The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

**Independent School Systems** In addition to the Haralson County School System, the City of Bremen has the Bremen City School System.

**City Tax** The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property, with the exception of City of Temple--the Tax Commissioner collects city taxes on parcels located in Haralson County. Other cities collect tax at:

City of Bremen 232 Tallapoosa Street Bremen, Ga. 30110	City of Buchanan P.O. Box 6 Buchanan, Ga. 30113
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City of Tallapoosa 25 E. Ala Street Tallapoosa, Ga. 30176	City of Waco P.O. Box 201 Waco, Ga. 30182
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